

# MANDATE

## UNITED STATES COURT OF APPEALS FOR THE SECOND CIRCUIT

N.Y.S.D. Case #  
09-cv-5386(DAB)

At a Stated Term of the United States Court of Appeals for the Second Circuit, held at the Thurgood Marshall United States Courthouse, 40 Foley Square, in the City of New York, on the 23<sup>rd</sup> day of April, two thousand and fifteen.

Before: Robert A. Katzmann,  
*Chief Judge,*  
Pierre N. Leval,  
Peter W. Hall,  
*Circuit Judges.*

**USDC SDNY  
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DOC #:** \_\_\_\_\_  
**DATE FILED:** May 20, 2015

In Re: Kingate Management Limited Litigation

Criterion Capital Funds B.V., BBF Trust,  
Wall Street Securities, S.A., Banca Arner S.A.,  
Alvaro Castillo, on behalf of themselves and  
all others similarly situated, Eithan Ephrati, Andbanc,  
Silvana Worldwide Corporation, BG Valores, S.A.,  
Jaques Lamac, Nitkey Holdings Corporation,

Plaintiffs-Appellants,

Lucien Geldzahler,

Plaintiff-Consolidated Defendant-Appellant,

v.

Tremont (Bermuda) Limited, Graham H. Cook,  
John E. Epps, Sandra Manzke, FIM Advisers LLP,  
Charles Sebah, Keith R. Bish, Christopher Wetherhill,  
Michael G. Tannenbaum, Tremont Group Holdings, Incorporated,  
PriceWaterhouseCoopers LLP,

Defendant-Appellees,

Kingate Management Limited, FIM (USA) Incorporated,  
CITI Hedge Fund Service Ltd.,

Defendant-Consolidated Defendant-Appellees,

PriceWaterhouseCoopers Bermuda, Carlo Grosso, FIM Limited,  
Federico M. Ceretti,

Consolidated Defendant-Appellees,

**MANDATE ISSUED ON 05/20/2015**

**JUDGMENT**

Docket No. 11-1397

Bernard L. Madoff, Phillip A. Evans, Margaret Every,  
Shazieh Salahuddin, Johann Wong, Preston M. Davis,  
Bank of Bermuda Limited,

Defendants,

PriceWaterhouseCoopers, Andorra Banc Agricol Reig S.A.,  
on behalf of itself and on behalf of all others similarly situated,


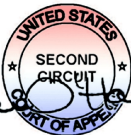
Consolidated Defendants.

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The appeal in the above captioned case from a judgment of the United States District Court for the Southern District of New York was argued on the district court's record and the parties' briefs. Upon consideration thereof,

IT IS HEREBY ORDERED, ADJUDGED and DECREED that the judgment of the district court is VACATED and the matter REMANDED for further proceedings in accordance with the opinion of this Court.

For The Court:  
Catherine O'Hagan Wolfe,  
Clerk of Court

A True Copy

Catherine O'Hagan Wolfe, Clerk

United States Court of Appeals, Second Circuit